



# One Time Remittance Form

Please check appropriate return - See page 2 for instructions

- ☐ Voluntary Sales and Use Tax Return
- ☐ Use Tax Return
- ☐ Watercraft Use Tax Return (Invoice must be attached)

For Office Use Only

Acct. # \_\_\_\_\_

**Do not use this form if you hold an active ND Sales and Use Tax Permit**

Name	SSN or FEIN	
Address	Phone	
City, State	Zip Code	Date of Sale/Purchase

**New mobile homes, new farm machinery and new farm irrigation equipment are taxed at 3 percent. All other goods are taxed at 5 percent.**

	Column A 3% SALES & PURCHASES	Column B 5% SALES & PURCHASES
1. Total Sales (do not include tax) -----		
2. Purchases Subject to Use Tax -----		
3. Total Nontaxable Sales -----		
4. Taxable Balance (Total of lines 1 and 2 minus line 3) -----		
5. State Tax (Multiply line 4 by the ND tax rate) ---		
6. Total State Tax (Total of line 5 Column A and Column B) -----		
7. Local Option Sales & Use Tax		
<div style="display: flex; justify-content: space-between;"> <div> <p>Local Code</p> <p>a. <input type="text"/> <input type="text"/> <input type="text"/></p> <p>b. <input type="text"/> <input type="text"/> <input type="text"/></p> <p>c. <input type="text"/> <input type="text"/> <input type="text"/></p> <p>d. <input type="text"/> <input type="text"/> <input type="text"/></p> </div> <div> <p>City or County Name</p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> </div> <div> <p>Total Local Option Tax (Do Not Enter Sales)</p> <p>» <input type="text"/></p> <p>» <input type="text"/></p> <p>» <input type="text"/></p> <p>» <input type="text"/></p> </div> </div>		
8. Net Local Option Tax Due (Total of lines 7a, 7b, 7c and 7d) -----		
9. Total Due With Return (Add Lines 6 and 8) -----		

**Make check or money order payable to North Dakota Tax Commissioner**

I declare that this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Taxpayer

Signature \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

Contact Person

(Please print or type) \_\_\_\_\_ Contact Phone Number \_\_\_\_\_

**For Watercraft Use Tax Only - please initial the Authorization box below**

☐ **Authorization to Disclose Tax Information:** The Tax Commissioner is hereby authorized to disclose confidential tax information regarding the sale of this watercraft to the North Dakota Game and Fish Department to assist in the licensing of this watercraft.

Signature of Tax

Dept. Representative \_\_\_\_\_ Date Use Tax Paid \_\_\_\_\_

**For Privacy Statement, please see Page 3 of instructions.**

**Please Mail To:** Office of State Tax Commissioner  
Sales & Special Taxes  
600 E. Boulevard Ave. Dept. 127  
Bismarck, ND 58505-0599

Please Do Not  
Write In This Space

## Instructions – One Time Remittance Form

### PLEASE CHECK THE APPROPRIATE RETURN BOX

- **Voluntary Sales and Use Tax Return** – to be used by out-of-state retailers who do not have nexus in North Dakota to report a one-time sale.
- **Use Tax Return** – to be used only by North Dakota residents to pay use tax on goods purchased tax free from out-of-state retailers.
- **Watercraft Use Tax Return** – to pay use tax on watercraft purchased from an out-of-state dealer.

Line 1 – Enter total sales in applicable rate column.

Line 2 – Enter total purchases subject to use tax in applicable rate column.

Line 3 – Enter total nontaxable sales in applicable rate column. Include sales for resale, sales to tax exempt entities and sales of exempt goods.

Line 4 – Enter total of lines 1 and 2 minus total of line 3.

Line 5 – Enter state tax due for Column A and B. State tax due in Column A is calculated at 3 percent and tax due in Column B is calculated at 5 percent.

Line 6 – Enter total of Line 5 Column A and Column B.

Line 7 – Enter the Local Code, City or County Name and Total Local Option Tax due for each city or county for which you owe local tax. Please see the table below for the Local Option Tax Rates for each city and county with a local option tax.

Line 8 – Enter the total of lines 7a, 7b, 7c and 7d.

Line 9 – Enter the total of lines 6 and 8.

### STATE SALES TAX RATES

*New* mobile homes, *new* farm machinery, and *new* farm irrigation equipment are subject to 3 percent state tax. To qualify for the reduced state tax rate, the machinery and irrigation equipment must be used exclusively for agricultural purposes. All other goods are subject to 5 percent state sales or use tax.

### USE TAX

Tangible personal property purchased from an out-of-state retailer for storage, use, or consumption in North Dakota is subject to North Dakota Use Tax if the retailer did not charge sales tax at a rate equal to the 5 percent North Dakota sales tax rate and applicable local option tax. Use tax due on large purchases should be remitted in the month in which the purchase was made. Smaller purchases may be accumulated until the end of the quarter or calendar year and reported on one form submitted with one check to pay the total tax due.

### WATERCRAFT USE TAX – Invoice must be attached to return

Watercraft is subject to state and any applicable local option taxes. If the watercraft was purchased from an out-of-state dealer and no sales tax was charged, the purchaser must pay use tax. The use tax is paid directly to the Office of State Tax Commissioner based on the net purchase price of the watercraft, motor(s), trailer and any accessories purchased in conjunction with this transaction. If sales tax was charged at a rate less than the 5 percent state and any applicable local option taxes, tax is due on the difference. ***The use tax rate is based on where the watercraft is stored.***

Watercraft purchased from an individual not in the business of buying and selling watercraft is considered a casual sale and is not subject to state and local sales tax. If the watercraft was purchased from an individual, please attach a copy of the sales receipt to the boat license application and mail it directly to the North Dakota Game and Fish. The receipt should include the seller's name, address, and signature. ***Casual sales do not have to be reported to the Tax Department.***

Falsification of this form to evade payment of tax is a class A misdemeanor and may be punishable by a fine up to \$15,000, imprisonment up to one year, or both.

### LOCAL OPTION SALES AND USE TAXES

Tangible personal property subject to North Dakota sales, use, or gross receipts tax also is subject to local sales, use, or gross receipts tax if the property is delivered, stored, used, or consumed within a city or county or reservation that imposes a local tax. The Office of State Tax Commissioner administers the local option taxes. For additional information regarding the collection and remittance of local taxes, please refer to the *Local Option Taxes By Location Guideline* available on our website at [www.nd.gov/tax](http://www.nd.gov/tax).

The cities of Bisbee, Cando, and Scranton impose a local sales tax only; they do not impose a local use tax. Local tax in the cities of Bisbee, Cando and Scranton applies only if the seller and buyer are located within the city limits of these cities.

### MAXIMUM LOCAL OPTION SALES AND USE TAXES

Local sales tax is due on the entire selling price; however retailers have the option to charge up to the maximum tax. If a customer is charged sales tax in excess of a local maximum tax, the customer may file an application with the Office of State Tax Commissioner to receive a refund of the tax paid in excess of the maximum local tax due. ***Please note:*** Because use tax is paid by the purchaser, only the maximum use tax should be paid when the One Time Remittance Form is submitted.

The following sales and use tax and cap information is current as of January 1, 2017. If the transaction occurred prior to January 1, 2017, the tax rate and/or cap may be different. You may refer to the Local Option Taxes by Location guideline available on our web site at [www.nd.gov/tax](http://www.nd.gov/tax) for more information on prior rates or caps. The maximum applies to the local use tax only. North Dakota state use tax applies to the full purchase price. Local option sales and use tax is limited to \$25 per sale, except for the following: \$100 per sale in Minot, New England, and Richardton; \$75 per sale in Crosby; \$62.50 per sale in Valley City, \$50 per sale in Belfield, Bottineau, Cooperstown, Crosby, Edgeley, Ellendale, Fargo, Finley, Garrison, Hankinson, Hannaford, Harvey, Hillsboro, Hope, Jamestown, Kenmare, Kindred, Kulm, LaMoure, Langdon, Lisbon, Mayville, McVile, Napoleon, Neche, New Rockford, Portland, Pembina, Turtle Lake, Wahpeton, Walhalla, Williston, Wilton; \$43.75 per sale in Grand Forks; \$37.50 per sale in Cavalier, Dickinson, Hettinger, and Northwood; \$35.00 per sale in Hazelton; \$30.00 per sale in Woodworth; and \$12.50 per sale in Cass County, Ward County; and \$25 per single unit purchased in Medora. In addition, the following cities do not have a maximum tax amount: Alexander, Anamoose, Bisbee, Cando, Center, Drake, Enderlin, Fairmount, Fredonia, Gackle, Grafton, Granville, Gwinner, Harwood, Lakota, Leeds, Leonard, Lignite, Linton, Minnewaukan, New Salem, Oxbow, Park River, Ray, Regent, South Heart, Standing Rock Sioux Tribe, Steele, Strasburg, Streeter, Surrey, Underwood, Washburn, West Fargo, Williams County, Wishek and Wyndmere.

Local Option Sales or Use Tax Rates as of January 1, 2017								
City	Tax Rate	Local Code	City	Tax Rate	Local Code	City	Tax Rate	Local Code
Alexander	2%	237	Harwood <sup>4</sup>	2%	222	Park River <sup>2</sup>	2%	130
Anamoose	1%	220	Hatton	2%	164	Pembina	2½%	119
Aneta	1%	203	Hazelton	2%	180	Portland	2%	151
Ashley	1%	162	Hazen	1½%	134	Powers Lake	1%	154
Beach	1%	156	Hettinger	1½%	142	Ray <sup>8</sup>	2%	232
Belfield	2%	133	Hillsboro	2%	168	Reeder	1%	198
Berthold <sup>5</sup>	1%	138	Hoople <sup>2</sup>	1%	172	Regent	2%	152
Beulah	2%	200	Hope <sup>1</sup>	2%	185	Richardton	2%	159
Bisbee	2%	229	Jamestown	2%	110	Rolette	2%	199
Bismarck <sup>6</sup>	1%	102	Kenmare <sup>5</sup>	2%	117	Rolla	2%	125
Bottineau	2%	122	Killdeer	2%	135	Rugby	2%	118
Bowman	1%	126	Kindred <sup>4</sup>	2%	230	Scranton	1%	190
Buffalo <sup>4</sup>	2%	196	Kulm	2%	165	South Heart	2%	233
Cando	2%	161	Lakota	1%	213	St. John	1%	186
Carrington	2%	124	LaMoure	2%	149	SRST - 5% - Sales	¼%	700
Carson	1%	191	Langdon	2%	123	SRST - 7% - Alcohol	¼%	701
Cassellton <sup>4</sup>	1%	163	Larimore	1%	128	SRST-3% - Farm/MH	¼%	702
Cavalier	2%	127	Leeds	2%	234	Stanley	1½%	137
Center	2%	238	Leonard <sup>4</sup>	2%	215	Steele	2%	147
Cooperstown	1½%	141	Lidgerwood	2%	181	Strasburg	2%	120
Crosby	3%	116	Lignite	2%	236	Streeter	1%	223
Devils Lake	2%	104	Linton	2%	121	Surrey <sup>5</sup>	2%	231
Dickinson	1½%	106	Lisbon	2%	136	Tioga <sup>8</sup>	2½%	132
Drake	2%	209	Maddock	2%	193	Tower City <sup>4</sup>	2%	195
Drayton	1½%	157	Mandan <sup>7</sup>	1¾%	108	Towner	1%	170
Dunseith	1%	204	Mapleton <sup>4</sup>	1½%	218	Turtle Lake	2%	182
Edgeley	2%	148	Max	1%	227	Underwood	2%	211
Edinburg <sup>2</sup>	1%	176	Mayville	2%	150	Valley City	2½%	113
Elgin	1%	179	McClusky	1%	140	Velva	2%	175
Ellendale	2%	131	McVile	2%	188	Wahpeton	2%	111
Enderlin	2%	166	Medora	2½%	178	Walhalla	2%	160
Fairmount	2%	206	Michigan	2%	187	Washburn	2%	183
Fargo <sup>4</sup>	2%	105	Milnor	2½%	169	Watford City	1½%	171
Finley <sup>1</sup>	2%	167	Minnewaukan	2%	214	West Fargo <sup>4</sup>	2%	129
Forman	1½%	221	Minot <sup>5</sup>	2%	103	Westhope	1%	226
Fort Ransom	2%	177	Minto <sup>2</sup>	1%	216	Williston <sup>8</sup>	2%	109
Fredonia	2%	235	Mohall	1%	114	Wilton <sup>6</sup>	2%	184
Gackle	1%	210	Mott	2%	153	Wimbledon	1%	205
Garrison	2%	139	Munich	1%	173	Wishek	1½%	155
Glenburn	2%	219	Napoleon	2%	144	Woodworth	1%	224
Glen Ullin <sup>7</sup>	1%	212	Neche	2%	201	Wyndmere	2%	228
Grafton <sup>2</sup>	2½%	107	New England	2%	194	<b>Counties</b>		
Grand Forks	1¾%	101	New Leipzig	1%	174	Burleigh Co. <sup>6</sup>	½%	506
Granville	2%	225	New Rockford	2%	145	Cass Co. <sup>4</sup>	½%	501
Grenora <sup>8</sup>	1%	192	New Salem <sup>7</sup>	1%	217	Morton Co. <sup>7</sup>	½%	507
Gwinner	2%	207	Northwood	1½%	197	Steele Co. <sup>1</sup>	1%	503
Halliday	1%	143	Oakes	2%	146	Walsh Co. <sup>2</sup>	¼%	502
Hankinson	2%	158	Oxbow <sup>4</sup>	1%	189	Ward Co. <sup>5</sup>	½%	505
Hannaford	1%	202	Page <sup>4</sup>	2%	208	Williams Co. <sup>8</sup>	1%	504
Harvey	2%	112				Hettinger County <sup>9</sup>	½%	508

To calculate local option tax, multiply net taxable sales or purchases by the rate of tax, i.e., .25 percent by .0025, 1 percent by .01, 1.5 percent by .015, 1.75 percent by .0175, 2 percent by .02 and 2.5 percent by .025

**<sup>1</sup>Steele County: Finley and Hope have city taxes and are located within Steele County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and 1 percent Steele County tax. For sales made outside the city limits of these cities but within the boundaries of Steele County, the tax due is 6 percent (5 percent state tax and 1 percent Steele County tax).

**<sup>2</sup>Walsh County: Edinburg, Grafton, Hoople, Minto, and Park River have city taxes and are located within Walsh County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .25 percent Walsh County tax. For sales made outside the city limits of these cities but within the boundaries of Walsh County, the tax due is 5.25 percent (5 percent state tax and .25 percent Walsh County tax).

**<sup>4</sup>Cass County: Buffalo, Casselton, Fargo, Harwood, Kindred, Leonard, Mapleton, Oxbow, Page, Tower City, and West Fargo have city taxes and are located within Cass County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .5 percent Cass County tax. For sales made outside the city limits of these cities, but within the boundaries of Cass County, the tax due is 5.5 percent (5 percent state tax and .5 percent Cass County tax).

**<sup>5</sup>Ward County: Berthold, Kenmare, Minot, and Surrey have city taxes and are located within Ward County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .5 percent Ward County tax. For sales made outside the city limits of these cities but within the boundaries of Ward County, the tax due is 5.5 percent (5 percent state tax and .5 percent Ward County tax).

**<sup>6</sup>Burleigh County: Bismarck and the southern portion of the city of Wilton are located within Burleigh County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .5 percent Burleigh County tax. For sales made outside the city limits of these cities, but within the boundaries of Burleigh County, the tax due is 5.5 percent (5 percent state tax and .5 percent Burleigh County tax).

**<sup>7</sup>Morton County: Glen Ullin, Mandan, and New Salem have city taxes and are located within Morton County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .5 percent Morton County tax. For sales made outside the city limits but within the boundaries of Morton County, the tax due is 5.5 percent (5 percent state tax and .5 percent Morton County tax).

**<sup>8</sup>Williams County: Grenora, Ray, Tioga, and Williston have city taxes and are located in Williams County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and 1 percent Williams County tax. For sales made outside the city limits but within the boundaries of Williams County, the tax due is 6 percent (5 percent state tax and 1 percent Williams County tax).

**<sup>9</sup>Hettinger County: Mott, New England, and Regent have city taxes and are located within Hettinger County.** For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 5 percent state tax, applicable city tax, and .5 percent Hettinger County tax. For sales made outside the city limits of these cities but within the boundaries of Hettinger County, the tax due is 5.5 percent (5 percent state tax and .5 percent Hettinger County tax).

**Standing Rock Sioux Tribe:** The 2015 Legislature authorized the governor to enter into an agreement with the Standing Rock Sioux Tribe for the Tax Commissioner's administration of a tribal sales, use, and gross receipts tax within the boundaries of the Standing Rock Reservation. Effective July 1, 2016, Standing Rock Sioux Tribe will impose a sales, use, and gross receipts tax of .25 percent for the Standing Rock Reservation. With the imposition of this tax, the exemption to an enrolled member of a federally recognized Indian tribe who resides within the boundaries of the Standing Rock Reservation is eliminated. This does not affect the sales tax exemption certificate, containing exemption numbers, issued to Standing Rock Sioux Tribe for purchases made by Standing Rock Sioux Tribe. This sales tax exemption certificate is not transferable and may only be used for purchases made by Standing Rock Sioux Tribe.

For details, please see our Local Option Taxes by Location guideline at [www.nd.gov/tax/salesanduse/pubs/guide/gl-21847.pdf](http://www.nd.gov/tax/salesanduse/pubs/guide/gl-21847.pdf)

**One Time Remittance Form:** The state and local sales or use tax due should be mailed directly to the Office of State Tax Commissioner, Sales and Special Taxes, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599. Forms also are available on our website at [www.nd.gov/tax](http://www.nd.gov/tax) or by calling our office at 701.328.1246.

#### PRIVACY ACT NOTIFICATION

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15, 57-39.2-14, and 57-40.2-07, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.